



# **CITY OF MONTGOMERY, TEXAS**

## **Sales and Use Tax Allocation Report**

July 2022

## Sales Taxpayer Information through June

A review of the monthly reports provided by the Comptroller of Public Accounts reflects **5,669** active taxpayer accounts coded to the City of Montgomery. Many of the accounts are either E-Commerce related, or are coded as active but have not made a sale yet, and therefore are not reflected in the monthly report(s).

## Total Sales Tax Payers by Month

YEAR	MONTH	SALES TAX FILERS
2021	July	2,051
<b>2021</b>	<b>August*</b>	<b>2,194</b>
2021	September	2,045
2021	October	2,058
<b>2021</b>	<b>November</b>	<b>2,207</b>
2021	December	2,098
2022	January	2,232
<b>2022</b>	<b>February</b>	<b>2,296</b>
2022	March	2,157
2022	April	2,147
<b>2022</b>	<b>May</b>	<b>2,365</b>
2022	June	2,154
2022	July	2,195

The number of taxpayers filing local taxes fluctuates throughout the year. February and quarterly filing months have traditionally reflected the highest number of sales tax payers. Represented here is a listing of each month and the number of taxpayer returns filed in the District, quarterly filing months are listed in **BOLD**.

Average number of taxpayers filing each month: 2,169  
**7% increase** in taxpayers over **July 2021**

## Sales Tax Allocations through June 2022

Sales tax receipts for Calendar Year 2022 total **\$2,685,210.32**

Reviewing the past twelve month reporting period, the City of Montgomery sales tax receipts were derived from an average of **2,169** taxpayers filing local tax returns each month with **May 2022** reflecting the highest taxpayer count of **2,365**.

## Top 25 Sales Tax Filers - Twelve Months Combined

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	KROGER # 142	445110
3	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
4	ENTERGY TEXAS INC.	221122
5	PIZZA SHACK	722511
6	BROOKSHIRE BROTHERS #73	445110
7	STEEFAB INC.	
8	RISE COLLECTIVE LLC	236220
9	MACSOUTH FOREST PRODUCTS LLC	454390
10	JIM'S HARDWARE INC.	444130
11	GOOGLE LLC	518210
12	MCDONALD'S 25405	722513
13	PET SUPPLIES PLUS #4134	453910
14	O'REILLY AUTO PARTS #1838	441310
15	CHEWY INC.	453910
16	ALLEYTON RESOURCE COMPANY LLC	212321
17	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
18	AT&T #R1AS	517312
19	STARBUCKS COFFEE #62996	722515
20	EXPRESSWAY	447110
21	HAWK INSTALLATION AND CONSTRUCTION INC.	238292
22	INTUIT INC.	334614
23	RANSOM'S	722410
24	BFI WASTE SERVICES OF TEXAS LP	562111
25	FLORES PRODUCE	111219



## Top 25 Sales Tax Filers - July 2022

No.	Permit Name	NAICS
1	MCCOY'S BUILDING SUPPLY CENTER #113	444190
2	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR	722513
3	PIZZA SHACK	722511
4	GOOGLE LLC	518210
5	JIM'S HARDWARE INC.	444130
6	K. HOVNIANIAN OF HOUSTON II L.L.C.	236115
7	BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC	236116
8	O'REILLY AUTO PARTS #1838	441310
9	AT&T #R1AS	517312
10	PET SUPPLIES PLUS #4134	453910
11	MCDONALD'S 25405	722513
12	RISE COLLECTIVE LLC	236220
13	RESTORATION HARDWARE INC.	442110
14	EXPRESSWAY	447110
15	CHEWY INC.	453910
16	AMAZON.COM SERVICES INC (MARKETPLACE)	454110
17	BFI WASTE SERVICES OF TEXAS LP	562111
18	FLORES PRODUCE	111219
19	AUTOTRUST REPAIRS LLC	811111
20	STARBUCKS COFFEE #62996	722515
21	ENTERGY TEXAS INC.	221122
22	PDQ MANUFACTURING INC	333318
23	PANDA EXPRESS #3466	722513
24	RANSOM'S	722410
25	RUTHIE GRACE	448120

**July 2022 | June 2022 Top 25 Taxpayer Comparison**

**July 2022**

**Non-Quarterly Filer Month**

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
3	PIZZA SHACK
4	GOOGLE LLC
5	JIM'S HARDWARE INC.
6	K. HOVNIANIAN OF HOUSTON II L.L.C.
7	BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC
8	O'REILLY AUTO PARTS #1838
9	AT&T #R1AS
10	PET SUPPLIES PLUS #4134
11	MCDONALD'S 25405
12	RISE COLLECTIVE LLC
13	RESTORATION HARDWARE INC.
14	EXPRESSWAY
15	CHEWY INC.
16	AMAZON.COM SERVICES INC (MARKETPLACE)
17	BFI WASTE SERVICES OF TEXAS LP
18	FLORES PRODUCE
19	AUTOTRUST REPAIRS LLC
20	STARBUCKS COFFEE #62996
21	ENTERGY TEXAS INC.
22	PDQ MANUFACTURING INC
23	PANDA EXPRESS #3466
24	RANSOM'S
25	RUTHIE GRACE

**June 2022**

**Non-Quarterly Filer Month**

1	MCCOY'S BUILDING SUPPLY CENTER #113
2	KROGER # 142
3	FLORES PRODUCE
4	CHICK-FIL-A AT 105 & LONESTAR PKWY. FSR
5	K. HOVNIANIAN OF HOUSTON II L.L.C.
6	PIZZA SHACK
7	INTUIT INC.
8	GOOGLE LLC
9	JIM'S HARDWARE INC.
10	MCDONALD'S 25405
11	BUILDERS FIRSTSOURCE - TEXAS INSTALLED SALES LLC
12	PET SUPPLIES PLUS #4134
13	O'REILLY AUTO PARTS #1838
14	AMAZON.COM SERVICES INC (MARKETPLACE)
15	COBURN SUPPLY COMPANY INC.
16	CHEWY INC.
17	AT&T #R1AS
18	EXPRESSWAY
19	UNCLE BOB'S BBQ MONTGOMERY
20	BFI WASTE SERVICES OF TEXAS LP
21	STARBUCKS COFFEE #62996
22	RANSOM'S
23	RUTHIE GRACE
24	PANDA EXPRESS #3466
25	FRONTIER TECHNOLOGY LLC

## July 2022 | 2021 Comparison

Receipts of Sales Tax Were as Follows:	July 2022	July 2021
	\$339,253.53	\$288,879.49

Total Sales Tax Allocations Received:	2022 FYTD	2022 Budget	% of Budget
	\$3,789,890.82	\$4,300,000.00	88%

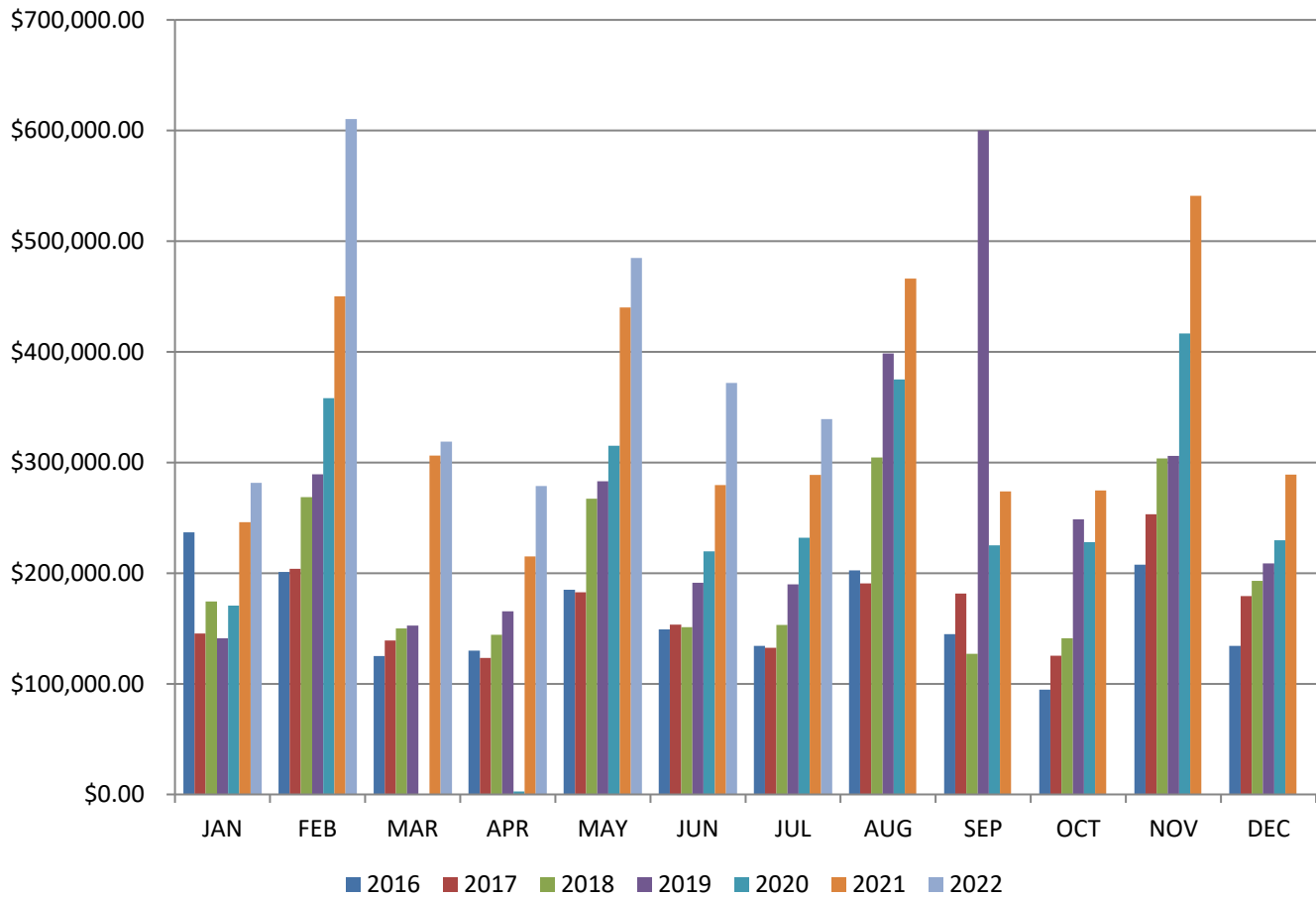
*Fiscal Year Date Range: October-September*

FY 2019 Total Allocations	FY 2018 Total Allocations	FY 2017 Total Allocations	FY 2016 Total Allocations	FY 2015 Total Allocations	2014 Total Allocations
\$3,049,090.59	\$2,298,289.34	\$1,889,285.60	\$1,867,030.18	\$1,699,926.42	\$1,688,374.26
FY 2020 Total Allocations	FY 2021 Total Allocations				
\$2,661,447.47	\$3,840,647.17				

Total Allocations, 1995-Present
\$39,739,367.31

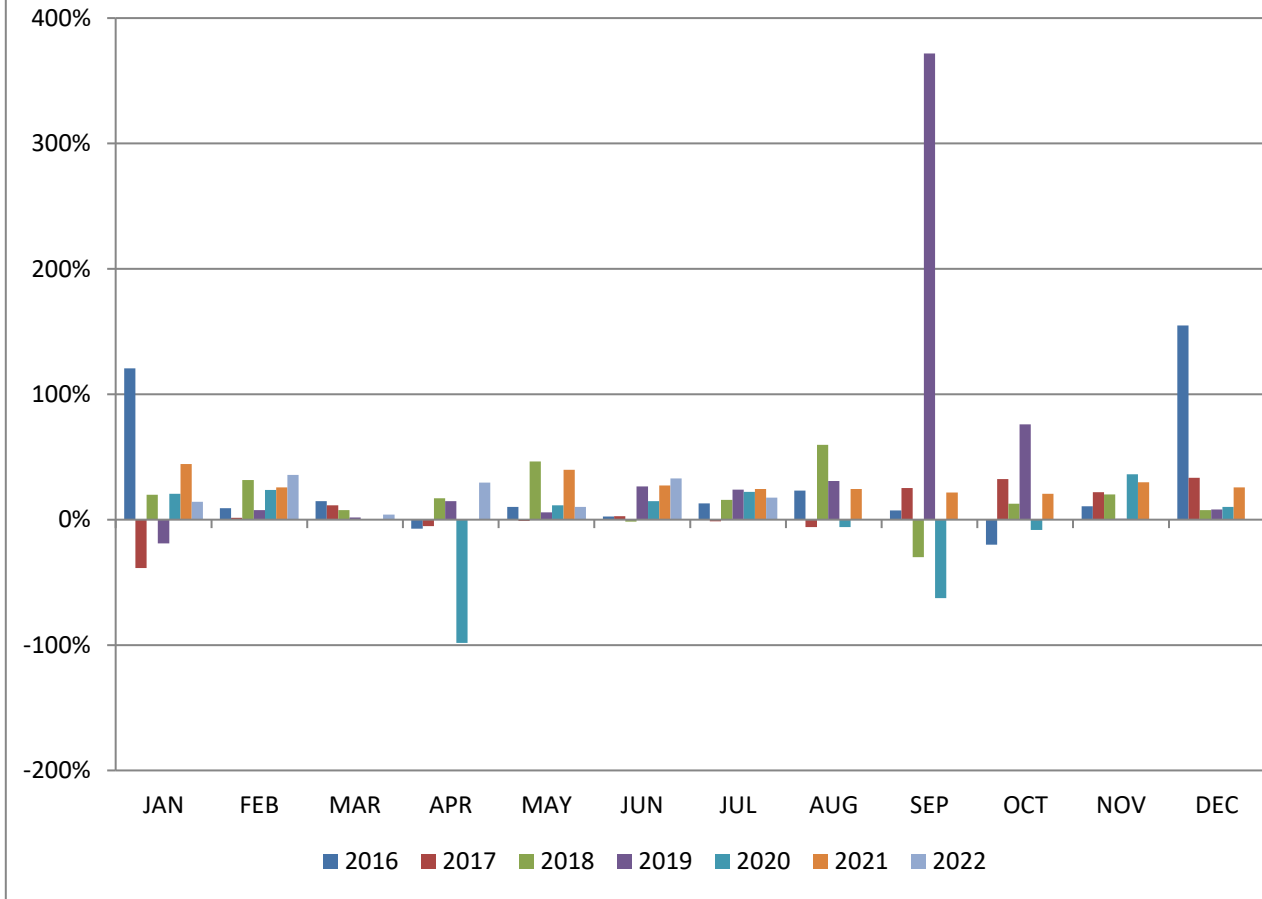
Calendar Year 2022 Sales Tax Averages	Calendar Year 2021 Sales Tax Averages
Total: \$2,685,210.32	Total: \$4,071,078.89
Mean Allocation: \$383,601.47	Mean Allocation: \$339,256.57
Median Allocation: \$339,253.53	Median Allocation: \$288,918.62

### Monthly Allocations



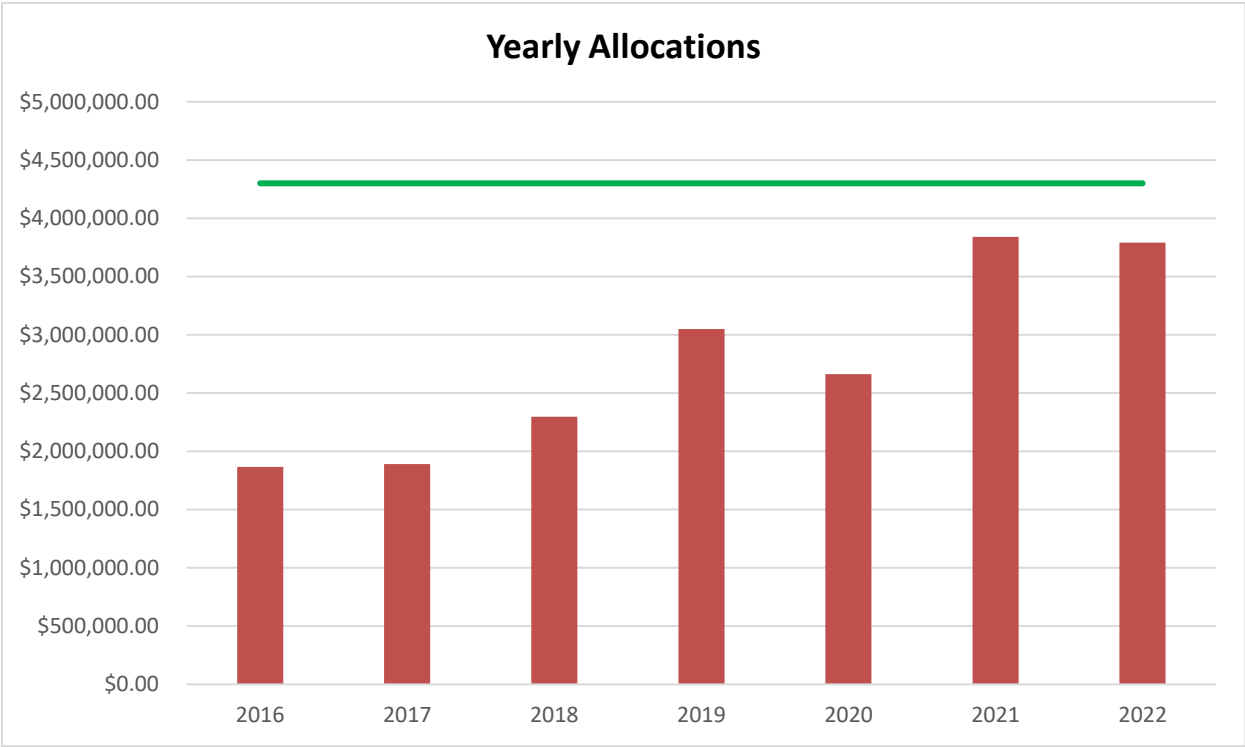
	2016	2017	2018	2019	2020	2021	2022
JAN	\$236,764.92	\$145,488.55	\$174,487.10	\$141,238.00	\$170,531.07	\$246,166.57	\$281,476.57
FEB	\$200,985.71	\$204,006.24	\$268,635.98	\$289,215.49	\$358,073.66	\$450,079.02	\$610,440.11
MAR	\$125,057.26	\$139,225.65	\$149,964.30	\$152,607.97	\$0.00	\$306,201.64	\$318,775.25
APR	\$130,098.69	\$123,234.01	\$144,205.61	\$165,516.81	\$2,724.55	\$215,206.50	\$278,593.13
MAY	\$184,955.47	\$182,757.15	\$267,397.74	\$283,049.52	\$315,099.96	\$440,192.71	\$484,876.92
JUN	\$149,145.60	\$153,336.53	\$151,071.81	\$191,260.13	\$219,615.98	\$279,583.10	\$371,794.81
JUL	\$134,137.44	\$132,394.32	\$153,156.83	\$189,741.79	\$231,928.50	\$288,879.49	\$339,253.53
AUG	\$202,380.82	\$190,648.43	\$304,422.57	\$398,641.13	\$375,019.12	\$466,305.61	
SEP	\$144,903.50	\$181,625.33	\$127,165.52	\$599,991.27	\$225,114.39	\$273,783.75	
OCT	\$94,652.13	\$125,361.52	\$141,162.59	\$248,593.82	\$227,917.54	\$274,762.64	
NOV	\$207,611.58	\$253,111.48	\$303,708.43	\$305,939.66	\$416,557.44	\$540,960.11	
DEC	\$134,305.68	\$179,308.88	\$192,957.46	\$208,806.76	\$229,773.80	\$288,957.75	

### Previous Year by Month Variance

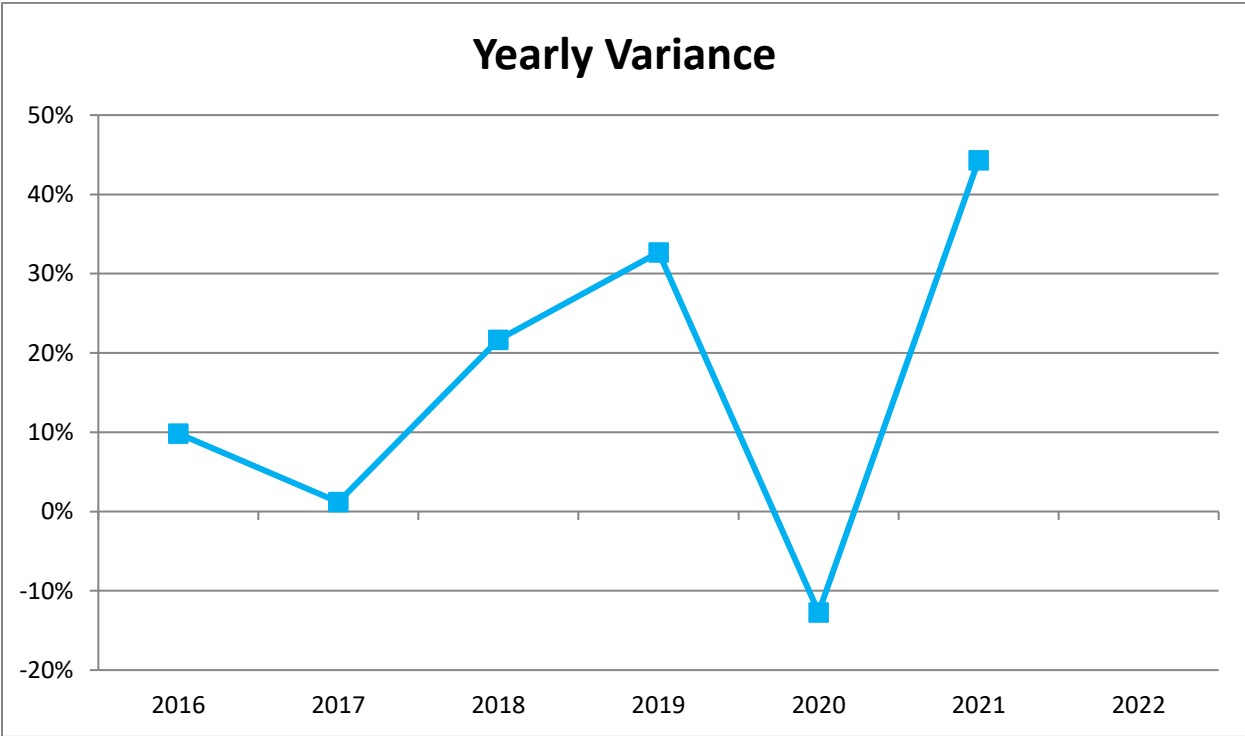


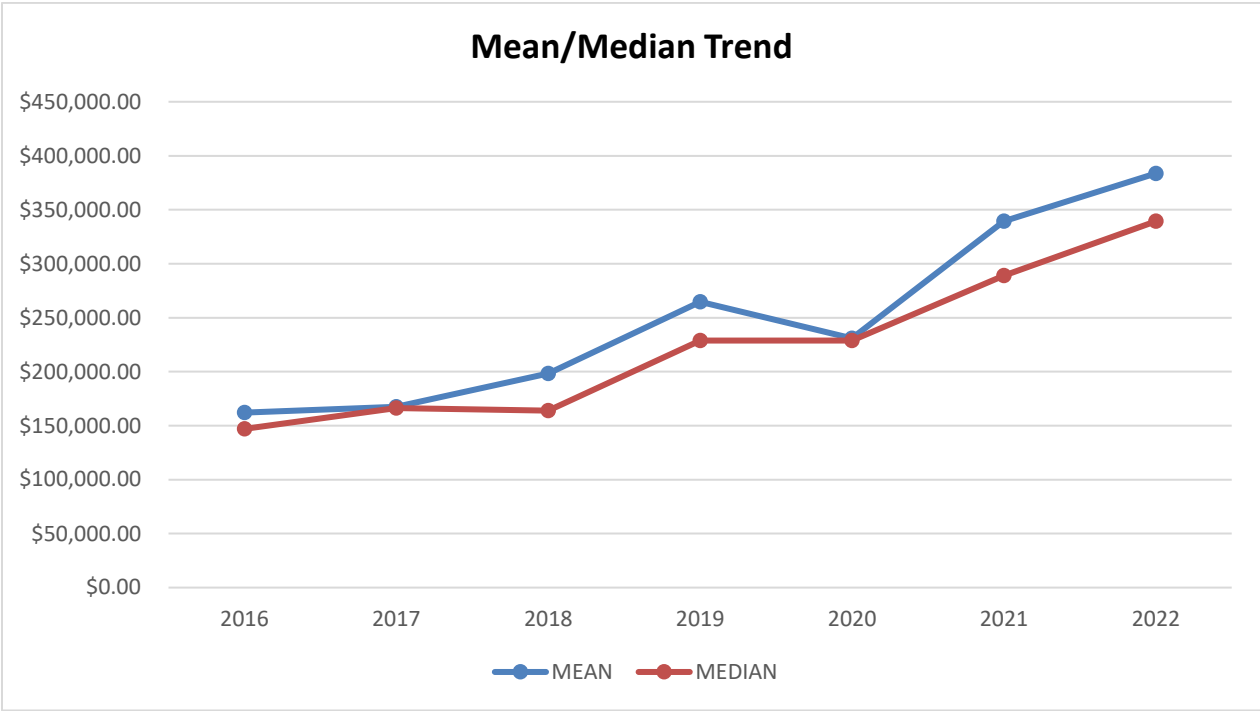
	2016	2017	2018	2019	2020	2021	2022
JAN	121%	-39%	20%	-19%	21%	44%	14%
FEB	9%	2%	32%	8%	24%	26%	36%
MAR	15%	11%	8%	2%	N/A	N/A	4%
APR	-7%	-5%	17%	15%	-98%	N/A	29%
MAY	10%	-1%	46%	6%	11%	40%	10%
JUN	3%	3%	-1%	27%	15%	27%	33%
JUL	13%	-1%	16%	24%	22%	25%	17%
AUG	23%	-6%	60%	31%	-6%	24%	
SEP	7%	25%	-30%	372%	-62%	22%	
OCT	-20%	32%	13%	76%	-8%	21%	
NOV	11%	22%	20%	1%	36%	30%	
DEC	155%	34%	8%	8%	10%	26%	



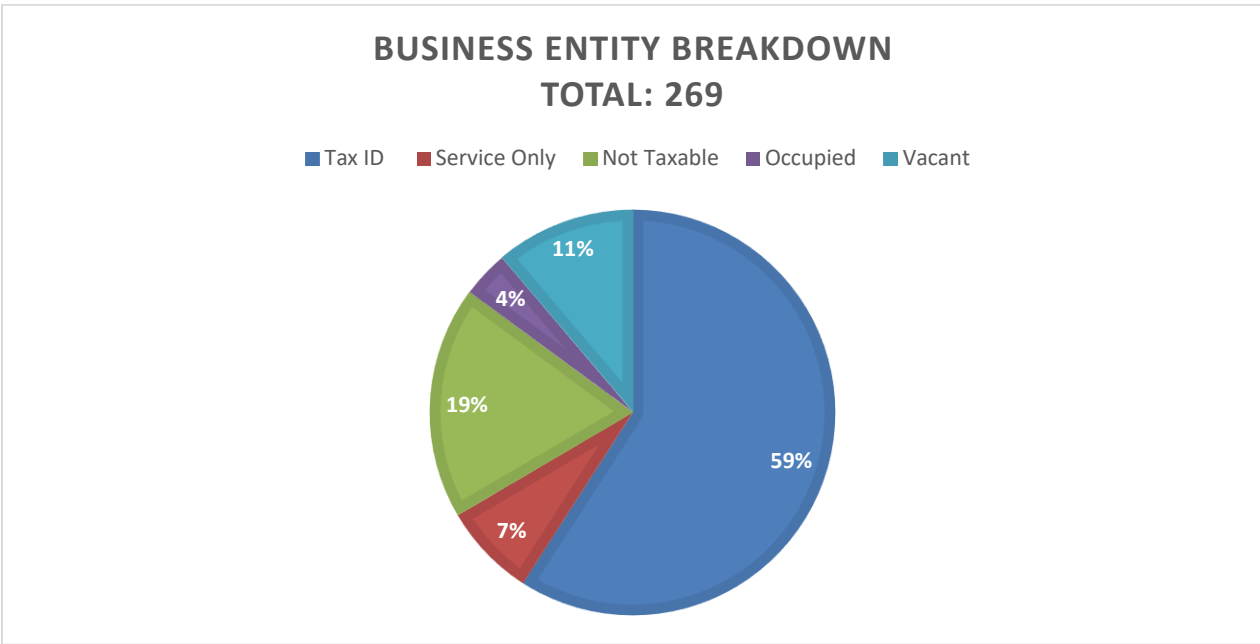


FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
\$1,867,030.18	\$1,889,285.60	\$2,298,289.34	\$3,049,090.59	\$2,661,447.47	\$3,840,647.17	\$3,789,890.82
10%	1%	22%	33%	-13%	44%	





	2016	2017	2018	2019	2020	2021	2022
<b>Mean</b>	\$162,083.23	\$167,541.51	\$198,194.66	\$264,550.20	\$231,029.67	\$339,256.57	\$383,601.47
<b>Median</b>	\$147,024.55	\$166,322.71	\$163,821.97	\$228,700.29	\$228,845.67	\$288,918.62	\$339,253.53



File Sales Tax	Service Only	Not Taxable	Occupied	Vacant
159	20	50	10	30

NAICS CODE	NAICS CODE DESCRIPTION
111219	Other Vegetable (except Potato) and Melon Farming
212321	Construction Sand and Gravel Mining
221112	Fossil Fuel Electric Power Generation
236220	Commercial and Institutional Building Construction
238140	Masonry Contractors
238150	Glass and Glazing Contractors
238210	Electrical Contractors and Other Wiring Installation Contractors
238990	All Other Specialty Trade Contractors
334111	Electronic Computer Manufacturing
334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
423830	Industrial Machinery and Equipment Merchant Wholesalers
441310	Automotive Parts and Accessories Stores
442110	Furniture Stores
442210	Floor Covering Stores
443142	Electronics Stores
444110	Home Centers
444120	Paint and Wallpaper Stores
444130	Hardware Stores
444190	Other Building Material Dealers
444220	Nursery, Garden Center, and Farm Supply Stores
445110	Supermarkets and Other Grocery (except Convenience) Stores
446120	Cosmetics, Beauty Supplies, and Perfume Stores
447110	Gasoline Stations with Convenience Stores
447190	Other Gasoline Stations
448140	Family Clothing Stores
451211	Book Stores
452210	Department Stores
452319	All Other General Merchandise Stores
453210	Office Supplies and Stationery Stores
453910	Pet and Pet Supplies Stores
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)
454110	Electronic Shopping and Mail-Order Houses

<b>454390</b>	Other Direct Selling Establishments
<b>511210</b>	Software Publishers
<b>515210</b>	Cable and Other Subscription Programming
<b>517311</b>	Wired Telecommunications Carriers
<b>517312</b>	Wireless Telecommunications Carriers (except Satellite)
<b>518210</b>	Data Processing, Hosting, and Related Services
<b>541410</b>	Interior Design Services
<b>561710</b>	Exterminating and Pest Control Services
<b>561730</b>	Landscaping Services
<b>561790</b>	Other Services to Buildings and Dwellings
<b>713940</b>	Fitness and Recreational Sports Centers
<b>722410</b>	Drinking Places (Alcoholic Beverages)
<b>722511</b>	Full-Service Restaurants
<b>722513</b>	Limited-Service Restaurants
<b>811111</b>	General Automotive Repair